



**DEPARTMENT OF THE TREASURY**

*Internal Revenue Service*

26 CFR Part 1

Income Taxes

*CFR Correction*

In Title 26 of the Code of Federal Regulations, Part 26, §§1.401 to 1.409, revised as of April 1, 2017, on page 235, in §1.401(a)(9)-6, at the end of paragraph (d)(3)(i), insert the words "as of the date of purchase".

BILLING CODE 1301-00-D

[FR Doc. 2017-21742 Filed: 10/5/2017 8:45 am; Publication Date: 10/6/2017]